IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.14 OF 2001

The Commissioner of Central Excise ..Applicant.

V/s.

Telco Ltd. ..Respondent.

Mr.S.M.Shah for applicant.

Mr.D.B.Shroff with H.N.Vakil i/b. Mulla & Mulla & C.B. & C.for respondent.

CORAM : V.C. DAGA AND J.P.DEVADHAR, JJ.

DATED : 28TH SEPTEMBER, 2005.

P.C. :-

. Heard the learned counsel for rival parties. By consent of parties reasons in support of this order are dispensed with. The Tribunal is directed to refer the questions framed for the opinion of this Court with statement of case. The questions framed are as under:-

1) Whether on the facts and in the circumstances of the case, the Tribunal was right in law in holding that music system and parts thereof as well as airconditioning kits are inputs for motor vehicles ?

2) Whether on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the assessee can avail Modvat credit on music system and parts thereof and airconditioning kits by treating them as inputs ?

. In this view of the matter, application stands disposed of in terms of this order. Rule is made absolute with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)